

INSTRUCTIONS

Change in Ownership Sales tax statutes require that the Department of Revenue be notified of any changes in ownership, names, or addresses. Notify by separate letter.

Important note: The DR 0200 will only be used when you have to report baseball district tax for a specific location. RTD, CD, and FD must be reported on the location return DR 0100 as applicable.

Line 1: Enter the total amount of money received from all sales and services, including taxable and nontaxable sales and collections of bad debts previously deducted. Do not include the amount of sales tax collected.

Line 2A: Enter the amount of sales to other licensed dealers. Keep documentation for verification of these sales.

Line 2B: Enter the amount of any other deductions. These deductions should be itemized on the Itemized Deductions and Exemptions Schedule. Keep a copy of this schedule for your records.

Line 3: The net sales amount must be entered in each column.

Line 3A: Enter the amount of sales delivered out of your taxing area.

Line 3B: Enter the total amount of state exemptions and any applicable local exemptions. Exemptions must be itemized on the Itemized Deductions and Exemptions Schedule.

Provide the amount of exemptions for each category and enter the amount on Line 3B Exemptions. For specific information about sales tax exemptions, call the Department of Revenue at (303) 238-SERV (7378) or visit the Web site at www.TaxColorado.com

Line 3C: If an overpayment of tax was made on a previous return, enter the amount of gross sales on which that tax was based. Overpayment taken here must not result in a negative amount. Tax credit can only be used against the same type of tax.

Line 4: Enter net taxable sales. Subtract the total lines 3A, 3B, and 3C from line 3 in each column. The net taxable sales amount must be entered in each column.

Line 5: Enter amount of tax for each type of sales tax collected. Multiply the amount on line 4 by the applicable tax rates which are printed below line 4.

Line 6: Enter the amount of excess tax collected. Do not include any amounts already included in line 3c. Report any state sales tax collected at 3% on this line.

Line 7: Add lines 5 and 6.

Line 8A: Service fee rate. The service fee rate is 0.00% for each applicable tax.

Line 8B: Enter deduction for service (vendor's) fee for each applicable tax. Multiply line 7 by the service fee rate shown in each column. This deduction is only allowed if the complete return is filed and the tax is paid on or before due date.

Line 10: Goods purchased tax free for resale but taken out of stock for personal or business use must be reported and tax paid on the items. Enter cost of goods next to the \$ sign. Then multiply that amount by the tax rate for each separate tax that applies (e.g. BD, FD, CD, RTD) and enter that amount in the appropriate column. Other tax free purchases of any kind which will not be resold should be taxed and reported on Use Tax Return (DR 0252) and/or RTA Use Tax Return (DR 0251).

Line 12: Penalty. Failure to file the return by the due date or pay the tax by the due date subjects the vendor to a penalty of 10% plus 1/2% for each additional month not to exceed 18% of the tax due.

Line 13: Interest and penalty interest. Failure to file the return and pay the tax on time subjects the vendor to interest at the prime rate effective on July 1 of the previous year and to penalty interest at the same amount. Monthly interest rate may be prorated for a part of a month. Current interest rates are available on Department of Revenue Web site. www.TaxColorado.com

Line 15: Add the total of ALL taxes shown in each column of line 14. Amount shown in line 15 must equal amount remitted. If paying by EFT, be sure to mark the box.

ADDITIONAL INFORMATION:

The DR 0200 Baseball District Tax Return-Supplement should only be used if you are required to collect the Baseball District tax on periodic payments received after December 31, 2000 for lease and credit sales for a specific location. If you enter into a new lease or credit sale on or after January 1, 2001, The Football District tax will apply rather than the Baseball District tax. RTD, CD and FD special district taxes must be reported on the location return for the DR 0100 as applicable. See the DR 1002 on the department's Web site for applicable rates.

The Baseball District tax must continue to be collected on periodic payments made after December 31, 2000 for lease or credit sales entered into prior to January 1, 2001.

You must report gross sales and net sales for ALL applicable jurisdictions on your return.

A return must be filed even when no tax is due. Enter a zero in all applicable columns.

Make check payable to the Colorado Department of Revenue.

Please attach a separate check to each return.

If you remit by EFT, you must call before 4:00 p.m., Mountain Time, on the due date. Remember to mark the EFT box before mailing the form.

HOW TO FILE: This return, together with the remittance by check, draft, or money order made payable to the Colorado Department of Revenue, must be filed with the Department of Revenue, Denver CO 80261-0013, on or before the 20th day of the month following the close of the taxable period. Quarterly returns must be filed on or before the 20th day of January, April, July, and October. Mailed returns must be postmarked the 20th day of the month, or prior thereto. EFT payments must be made by the same due dates.

HOW TO FILE AN AMENDED RETURN: If you are filing an amended return you are required to check the amended return box. A separate amended return must be filed for each period. The amended return must show **all** tax columns as corrected, not merely the difference(s). The amended return will replace the original return in its entirety.

RECORDS: A copy of this return and records of both purchases and sales, including sales invoices and purchase orders, must be retained for a period of three years. The burden of proof for exempt sales rests with the vendor. Retain copies of the sales tax reports. Records must be open for inspection by authorized representatives of the Executive Director, Department of Revenue.

All sums of money paid by the purchaser to the retailer as taxes shall be and remain public money, as property of the taxing jurisdictions. Unremitted taxes may be claimed at any time and vendors should always maintain sufficient records to prove they have remitted all collections.

Entries of the baseball special district tax on the DR 0200 tax return must be rounded to the nearest dollar. You will still collect and keep track of exact amounts of sales tax. Books, records and statements or invoices to buyers must reflect actual tax amounts. It is only when you fill out this return that you round the numbers you are reporting. Your sales tax remittance must not differ from the exact amount of tax collected by more than 50 cents. Round amounts under 50 cents down to 0 (zero) cents. Increase amounts from 50 to 99 cents to the next dollar. A return must be filed even if the tax is 0 (zero) cents. If there is no tax due in an applicable column, you **MUST ENTER 0 (zero)** in that column. Failure to enter zeros will result in the issuance of an automatic estimated tax due notice.

ANY QUESTIONS regarding the preparation of your return may be directed in writing to: Department of Revenue, Denver CO 80261-0013, or by telephone: (303) 238-SERV (7378).



Colorado Department of Revenue
Tax Forms, Information and E-Services

E-Services for Business

The following services are centrally accessible at www.TaxColorado.com under "Online Services."

- Electronic Payment

Under "*Electronic Filing Services*,"

- Sales Tax ZeroFile
- Wage Withholding Tax ZeroFile
- Retailer's Use Tax ZeroFile

Under "*Sales Tax Information*,"

- Sales Tax Account History
- Local Sales Tax
- Sales Tax License Verification
- Retailers' Sales Tax rates

COLORADO BASEBALL DISTRICT SALES TAX RETURN—SUPPLEMENT

See Itemized Deductions and Exemptions Schedule Below

Account Number	Period	Due Date	Social Security Number 1	Social Security Number 2	F.E.I.N.

ITEMIZED DEDUCTIONS AND EXEMPTIONS SCHEDULE:

AMENDED RETURN - If you are filing an amended return,see the instructions under “How to File an Amended Return”.

ITEMIZED DEDUCTIONS AND EXEMPTIONS

2B. OTHER DEDUCTIONS must get itemized on the schedule below. Enter total Deductions on line 2B on front of this form.

1. Service Sales.....	\$	
2. Sales to governmental agencies, religious or charitable organizations.....	\$	
3. Sales of gasoline	\$	
4. Sales of drugs by prescription and prosthetic device	\$	
5. Trade-ins for taxable resale.....	\$	
6. Bad debts charged-off, returned goods, trade discounts and allowances where tax was paid (cash discounts are not allowed).....	\$	
7. Cost of utilities, excluding tax (restaurants only-attach form DR 1465).....	\$	
8. Sales of Agricultural compounds	\$	
9. Other (explain).....	\$	
10. TOTAL add lines (1) through (9) enter here and on line 2B of form DR 0200	\$	

3B. Enter total State Exemptions and applicable Local exemptions.

Net sales must be itemized below	BD	FD	CD	RTD
1. Food (including food sold through vending machines).. \$		— N/A —	— N/A —	— N/A —
2. Machinery..... \$		— N/A —	— N/A —	— N/A —
3. Electricity		— N/A —	— N/A —	— N/A —
4. Farm Equipment..... \$		— N/A —	— N/A —	— N/A —
5. Pesticides		— N/A —	— N/A —	— N/A —
6. Sales of low-emitting vehicles etc..... \$		— N/A —	— N/A —	— N/A —
7. School related sales		— N/A —	— N/A —	— N/A —
8. Cigarettes		— N/A —	— N/A —	— N/A —
9. Renewable energy companies		— N/A —	— N/A —	— N/A —
10. Other (explain)		— N/A —	— N/A —	— N/A —
11. TOTAL add lines (1) through (10)		— N/A —	— N/A —	— N/A —

(Enter here and on line 3B of form DR 0200) KEEP DOCUMENTATION FOR VERIFICATION OF THESE SALES

COLORADO BASEBALL DISTRICT SALES TAX RETURN—SUPPLEMENT

See Form Below

The DR 0200 Baseball District Tax Return-Supplement should only be used if you are required to collect the Baseball District tax on periodic payments received after December 31, 2000 for lease and credit sales for a specific location. If you enter into a new lease or credit sale on or after January 1, 2001, the Football District tax will apply rather than the Baseball District tax. RTD, CD, and FD special district taxes must be reported on the location return for the DR 0100 as applicable. See the DR 1002 on the department's Web site for applicable rates. If you do not require this form, please notify the department at (303) 238-SERV (7378).

Amended Return - If you are filing an amended return, see the instructions under "How to File an Amended Return".

**MAIL COMPLETED FORM WITH PAYMENT TO THE COLORADO DEPARTMENT OF REVENUE,
DENVER, COLORADO 80261-0013**



DETACH FORM
ON THIS LINE

▼ **Photo Copy For Your Records Return Only The Coupon Below — Detach Here** ▼

COLORADO SPECIAL DISTRICT SALES TAX RETURN—SUPPLEMENT											
DR 0200 WEB (09/21/10)		SIGNED UNDER PENALTY OF PERJURY IN THE 2ND DEGREE		Date	Phone ()	Signature					
Name		1. Gross Sales and Service (Include bad debts, previously deducted).....● (1-4)									
Due Date		2. Deductions: A. Sales to Other Licensed dealers, for resale...● (2-4)				00 17					
Acct		0560-102 B. Other deductions (from line 10 on back)				00					
Period											
RETURN THIS COPY		Check here if this is an Amended Return <input type="checkbox"/>		C. TOTAL (add lines 2A and 2B)							
3. NET SALES (line 1 minus line 2C)		00		— N/A —		00		— N/A —		00	
A. sales out of taxing area		00		— N/A —		00		— N/A —		00	
B. exemptions (list on back)		00		— N/A —		00		— N/A —		00	
C. overpayment from previous return		00		— N/A —		00		— N/A —		00	
4. Net taxable sales (line 3 minus A, B & C).....●		(4-1)		00		— N/A —		00		— N/A —	
TAX RATE		.0010 BASEBALL		.0010 FOOTBALL		.0010 CULT. DIST.		.0100 RTD			
5. Amount of sales tax		00		— N/A —		00		— N/A —		00	
6. Excess tax collected		(6-1)		00		— N/A —		00		— N/A —	
7. Total (add lines 5 & 6)		00		— N/A —		00		— N/A —		00	
8. A. Service fee rate				— N/A —				— N/A —			
B. Service fee allowed vendor		(8-1)		00		— N/A —		00		— N/A —	
(only if paid on or before due date)											
9. Sales Tax Due (line 7 minus line 8B)		00		— N/A —		00		— N/A —		00	
10. Tax on: \$		(10-1)		00		— N/A —		00		— N/A —	
11. Total tax due (add lines 9 & 10)		(11-1)		00		— N/A —		00		— N/A —	
12. Penalty:		(12-1)		00		— N/A —		00		— N/A —	
13. Monthly prime interest rate times line 11		(13-1)		00		— N/A —		00		— N/A —	
14. Total each tax (add lines 11, 12 & 13)		00		— N/A —		00		— N/A —		00	
15. Total amount remitted (make checks payable to the Colorado Department of Revenue)											
Paid by EFT <input type="checkbox"/> ● (355)											
The State may convert your check to a one time electronic banking transaction. Your bank account may be debited as early as the same day received by the State. If converted, your check will not be returned. If your check is rejected due to insufficient or uncollected funds, the Department of Revenue may collect the payment amount directly from your bank account electronically.										\$.00	